Attorney
Docket No.: AK-525XX

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

LUBRICATING OIL COMPOSITION FOR INDUSTRIAL MACHINERY AND EQUIPMENT

The specification of which (check one):
/deposited on [] is attached hereto [] was filed on Sept. 25, 2006 as Application No. 10/594,290; amended on Sept. 25, 2006 (if applicable).
[X] was filed as PCT International Appl. No. PCT/JP2005/006410 on 25 March 2005 , and was amended under PCT Article 19 on (if applicable).
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.
I acknowledge the duty to disclose information which is material to the patentability of

I hereby claim foreign priority benefits under Title 35, USC §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

this application in accordance with Title 37, Code of Federal Regulations §1.56.

Prior Foreign App	lication(s)	Date Filed	Priority Claim	ned
2004-090218	JAPAN	25 March 2004	- [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-090240	JAPAN	25 March 2004	[X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108185	JAPAN	31 March 2004	[X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108503	JAPAN	31 March 2004	_ [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-106674	JAPAN	31 March 2004	_ [X]	[]
(Number)	(Country)	(Day/Month/Year)	Yes	No
2004-108180	(Country)	31 March 2004	[X]	[]
(Number)		(Day/Month/Year)	Yes	No

Express Mail Number

EV 560127855 US

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<u>ed</u>
[] No
 [] No
 [] No
[] No
[] No
nth/Year) Yes n 2004 [X] nth/Year) Yes

I hereby claim the benefit under Title 35, USC §119(e) of any United States provisional application(s) listed below:

(Application Number)	(Filing Date)
(Application Number)	(Filing Date)

I hereby claim the benefit under Title 35 USC §120 of any United States or International application(s) listed below and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35 USC §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application No.)	(Filing Date)	(Patented/pending/abandoned)
(Application No.)	(Filing Date)	(Patented/pending/abandoned)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the Attorneys associated with **Customer Number 00207** to prosecute this application and transact all business connected therewith in the Patent and Trademark Office, and to file with the USRO any International Application based thereon.

The following Attorneys are associated with Customer Number 00207:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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signature: (Please sign and of x Eiji Akiyama	ate in permanent ink.)	Date signed: X October 24, 2006